



School Business Alert

IOWA DEPARTMENT OF EDUCATION

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Permissive and Nonpermissive Uses of Special Education Funds

As of July 1, 2015, school districts and other entities providing services to students with Individualized Education Programs are expected to know and follow the law and rules related to appropriate uses of special education funds. This has been a regular topic of conversation over the last few years. Over those years, the Department has regularly presented information on this topic and has worked with multiple groups of stakeholders on compliance issues related to special education funding. Implementation of the clarifications of law and rules on this topic have been delayed a couple of times to allow adequate planning time for local education agencies (LEAs), area education agencies (AEAs), and other entities to get into compliance with the law and rules. The Department has made available a number of documents intended to clarify requirements and assist efforts to get into compliance. Those documents can be found [here](#) and include the following:

- FAQ – Permissive and Nonpermissive Uses of Special Education Funds
- Finance and Allowable Use of Funds: Special and General Education – Leadership Symposium Plenary Presentation 12-17-14
- Memo to Field – Uses and Nonuses of Special Education Funds
- Special Education Billable Costs Guidance for Districts
- Special Education Allowable and Unallowable Expenditures Chart
- Special Education Billable Costs Guidance for Districts – 3 Models
- Consortia
 - ◊ Draft Template for Consortium Agreement
 - ◊ Sample Consortium Billing Invoice
- Contracted/Purchased Services
 - ◊ Draft Contract Agreement Example
 - ◊ Sample Contracted Services Billing Invoice
- Permissive and Nonpermissive Uses of General and Special Education Funds Webinar
- Use of Special Education Funds – Questions and Answers

The Department will begin monitoring of compliance with the law and rules beginning in FY 16 (July 1, 2015). The Department has worked with local auditors on these clarifications as well. If there are continued questions related to this clarifying guidance, please don't hesitate to request additional support. For further conversation, contact [Jeff Berger](#) or 515.281.3968.

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[Click to access the July School Leader Update](#)

Nonprogram Food Costs

School Food Authorities (SFAs) are required to separate and report Program and Nonprogram Food Costs. Public school districts report these Food Costs on the Certified Annual Report (CAR). Nonpublic schools report these Food Costs on the Financial Report on IowaCNP.

Tracking specific Nonprogram Food Costs accurately has proven to be difficult and impractical for many Iowa SFAs. The Bureau of Nutrition and Health Services is providing this guidance to ensure Food Service Directors (FSDs) and School Business Officials (SBOs) are aware of the acceptable methods to separate, calculate, and report Program and Nonprogram Food Costs. It is important that the FSD and SBO work together to select the most appropriate method of reporting, based on existing tracking systems and reporting practices.

Option 1: Calculate sum total Nonprogram Food Cost. Allocate based on percent of total Nonprogram Food Revenue

The attached guidance has been provided to FSDs to calculate Program and Nonprogram Food Costs based on "Average Costs per Meal" and "Total Meals Served" for breakfast, lunch and snack. The result of the Method 1 calculation is a sum total of all Nonprogram Food Costs. Allocate the sum total cost to each source in which Nonprogram Food Revenue is reported. To allocate, apply the percent of total revenue to the sum total, as shown in the example below.

Example:

Calculate Nonprogram Food Cost. Gather Nonprogram Food Cost and Revenue

Nonprogram Food Cost (Object 631)		Nonprogram Food Revenue	
Calculated Sum Total	\$14,500	Ala Carte (Source 1621)	\$7,300
		Adult Lunch (Source 1622)	\$4,500
		Second Lunches (Source 1626)	\$6,000
		Total	\$17,800

Calculate Percent of Total Revenue

Nonprogram Food Revenue	
Ala Carte (Source 1621)	41.00%
Adult Lunch (Source 1622)	25.30%
Second Lunches (Source 1626)	33.70%

Apply Percent of Total Revenue to Nonprogram Food Cost

Nonprogram Food Cost (Object 631)	
Ala Carte (Project 1621)	\$14,500 x .410
Adult Lunch (Project 1622)	\$14,500 x .253
Second Lunches (Project 1626)	\$14,500 x .337

Report Nonprogram Food Costs and Revenues

Nonprogram Food Cost (Object 631)		Nonprogram Food Revenue	
Ala Carte (Project 1621)	\$5,945	Ala Carte (Source 1621)	\$7,300
Adult Lunch (Project 1622)	\$3,668	Adult Lunch (Source 1622)	\$4,500
Second Lunches (Project 1626)	\$4,887	Second Lunches (Source 1626)	\$6,000

When completing the CAR, public school districts should report the allocated Nonprogram Food Costs under the project codes that correspond with the source codes used to report Nonprogram Food Revenue.

Option 2: Track and report several specific Nonprogram Food Costs

Public school districts that use Method 2, or have a tracking system in place to capture specific Nonprogram Food Costs, should report each cost under the appropriate project code. The available project and source codes for reporting Nonprogram Food Costs and Revenue are listed below. When completing the CAR, public school districts are encouraged to report Nonprogram Food Costs (project codes) that correspond to each reported Nonprogram Food Revenue (source codes).

Example:**If you report Nonprogram Food Revenues under these Source Codes**

Nonprogram Food Cost (Object 631)		Nonprogram Food Revenue	
		Ala Carte (Source 1621)	\$7,300
		Adult Lunch (Source 1622)	\$4,500
		Second Lunches (Source 1626)	\$6,000

You should also report Nonprogram Food Costs under these Project Codes

Nonprogram Food Cost (Object 631)		Nonprogram Food Revenue	
Ala Carte (Project 1621)	\$3,000	Ala Carte (Source 1621)	\$7,300
Adult Lunch (Project 1622)	\$2,000	Adult Lunch (Source 1622)	\$4,500
Second Lunches (Project 1626)	\$4,000	Second Lunches (Source 1626)	\$6,000

Project and Source Codes - Nonprogram Food

1620	Non-reimbursable Programs	1630	Special Food Functions
1621	Ala carte, Milk	1631	Food served or sold to students and staff
1622	Adult Lunch	1632	Food served or sold to general public
1623	Adult Breakfast	1633	Food served or sold to another district or LEA
1624	Adult Milk (Special Milk Program)	1634	Food served or sold to other entities
1625	Adult Snacks (After Sch Snack Program)	1655	Summer Ala Carte Sales
1626	Second Student Lunches	1656	Adult Summer Lunch
1627	Vendored Lunch	1657	Adult Summer Breakfast
1628	Vendored Breakfast	1658	Adult Summer Milk
1629	Vendored Snack		

If you have questions regarding the calculation or separation of Nonprogram Food Costs and Revenue, please contact the following consultants in the Bureau of Nutrition and Health Services.

Patti Harding	patti.harding@iowa.gov	515-281-4754
Jan Steffen	jan.steffen@iowa.gov	515-681-2301
Marlene Jepsen	marlene.jepsen@iowa.gov	515-681-5752

If you have questions regarding CAR coding or instructions, please contact the following consultants in the Bureau of Finance, Facilities, Operation, and Transportation Services.

Denise Ragias	denise.ragias@iowa.gov	515-281-4741
Janice Evans	janice.evans@iowa.gov	515-681-4740

“DON'T TOUCH THAT BUTTON until....”

Completing the Certified Annual Report is quite the accomplishment to more than a year's worth of work! However, in all the euphoria of completing the CAR, take some time to review what is about to be certified before clicking the “Certify” button. The Special Education Supplement and the Annual Transportation Report are not the only reports that should be reviewed prior to certification. Viewing the reports created by the CAR is an important step before certifying.

- Balance Sheet –
 - ◊ Take a look at the balances of each account and compare to last year.
 - ◊ Think through any large variances to determine a reasonable explanation. Perhaps a second look for accuracy is in order.
 - ◊ Are all payables and receivables booked?
 - ◊ Fund Balances – do they make sense? Is the Committed fund balance that upon which the Board took action by June 30? If there were expenditures against this balance during the year, has the balance been adjusted accordingly? If there is an Assigned Fund Balance, is it accurate?
 - ◊ In the Proprietary and Fiduciary funds (60 – 89), does Account 76x, Investments in Capital Assets, Net of Related Debt, equal the balance of the capital assets less depreciation?
- Treasurer Report by Fund –
 - ◊ This report is a quick summary of beginning balance, revenues, expenditures, and ending balance. Compare the beginning balance to the beginning balance on the district's software. The Adjustments to Beginning Balance row is a forced adjustment if the report doesn't add up. This should be zero. Compare balances, revenues and expenditures to the previous year for consistency, and research any large variance if an explanation does not come to mind.
- Revenues and Expenditures
 - ◊ Same as above. Compare to prior year, research large unusual variances.
- Miscellaneous Income and Expenditure Report
 - ◊ Same as above. Compare to prior year, research large unusual variances.
 - ◊ Does the maximum Cash Reserve Levy amount seem correct in comparison to expected, or last year? If not, are all payables/expenditures coded? Are fund balances coded correctly, as Unassigned and Assigned Fund balances flow into this formula?
- Balance Sheet by Long-Term Governmental Account Group
 - ◊ A great place to start on Funds 8 and 9 is the audit report. Be sure the district is starting with the same balances reported in the previous year's audit. Increases and decreases should be journalized and reported as the ending balance in the current CAR.

Contact [Denise Ragias](#) or 515.281.4741.

Printing of the CAR in the Iowa Education Portal

Printing directly from the Iowa Education Portal (Portal) may not work well when in the Chart of Accounts (COA) or CAR. For example, when printing a long list of edit messages, only the first page (or part of the page) will print when using the print option. However, users in the browser Mozilla Firefox can right click on the mouse choosing “This Frame,” then “Print Frame,” which will allow printing of all the edit checks. Users in Internet Explorer may not have that option. Right click, and if “print” is available, select it. If not, districts can select all edits on the screen then copy and paste into another document. For ease in printing or saving the Edit Checks, there is also a button on the screen, “Export to Excel.” This method will only list the “General Edit Checks.” In addition, districts can use this button when printing reports from the CAR. If you have further questions, please contact [Denise Ragias](#) or 515.281.4741.

Creating a Report for Categorical Funding

- Go to the CAR, View Reports, Create Your Own Report.
 - ◊ Fiscal Year - Choose a time period; the [COA-CAR reporting year](#) is the default. If using the operator “between” or “or”, use both Data Value 1 and Data Value 2. If not using “between” or “or”, then use Data Value 1 only for the year.
 - ◊ Account ID - place a “2” in the last column, named Subtotal by.
 - ◊ Project – put the project number in the Data Value 1 column.
 - ◊ Click on Create Report at the top of the screen.
 - ◊ Report will be grouped by Account ID (7-Equity/Fund Balance, 8-Revenues, 9-Expenditures). Clicking on an amount will bring up the account code detail.
 - ◊ The Account ID 7 shown, reports the fund balance for the end of the selected fiscal year. For the beginning fund balance for the selected fiscal year, click the “Back to selection criteria” button, change the fiscal year to the prior year, click on the Create Report button, and record the number listed for Account ID 7.

This report is useful for state (Project 3xxx) and federal (Project 4xxx) grants. For CAR purposes, revenues for local (Project 111x) grants are not required to be coded separately. These local revenue amounts can be found in the document “Sources for Local Projects” found on the CAR [webpage](#). Also, in the rare case that a district had a Department adjustment, this adjustment will not pull into the Create Your Own Report.

Contact [Denise Ragias](#) or 515.281.4741.

Department of Education Preschool Staffing

Iowa Code 256C.5(4) grants the Department an amount paid off the top of the school district preschool state aid for state administration and oversight of the preschool program. This allocation is necessary for the continued implementation and monitoring of the program. Over the past five years, the Department has not accessed this provision, as it had a specific appropriation for this purpose. That specific appropriation for the purpose ended in FY11.

This is an on-behalf payment. The district will record the amount as preschool revenue with an equal amount recorded as a preschool expenditure. The amount is \$33.17 per preschool budget enrollment. The deduction for the on-behalf payment will be spread throughout the ten state aid payments, September through June. This is a reduction to cash flow (state aid) sent directly to the district, but does not result in general fund spending authority in excess of state aid received because it is recorded by the district as both an on-behalf revenue and expenditure. The on-behalf revenue will be recorded in source & project 3117, program 860, and the expenditure in an equal amount will be recorded in function 233X, program 860, project 3117, object 31X.

Please contact [Jeff Berger](#) or 515.281.3968 with additional questions.

Medicaid

2014-2015 Revenue

During FY15, Iowa’s LEAs were paid \$99,671,740 and retained, following payback of the state share, \$55,492,334; Iowa’s AEAs were paid \$175,622, retaining \$98,244 for Individuals with Disabilities Education Act (IDEA) Part B services; and Iowa’s Infant Toddler IDEA Part C providers were paid \$545,601, retaining \$306,152. In total, Iowa’s IDEA Medicaid programs retained \$55,896,730, up 1.4 percent from FY14. That increase is despite the retained federal share dropping 2.39 percent in October 2014.

Monthly Checking of Medicaid Eligibility of IEP Students

The eligibility confirmation process has changed as of July 1. All reports will be run from <https://www.iowaidea.org/IDEA2/> and not from the old system. Permissions from the old system for reports have been transferred to this system. Further information about the reports in the new system should have been sent by your AEA web administrator. The process will be reviewed in the 2015-2016 Zoom webinar trainings.

2015-2016 Rates

FY16 rates for Iowa’s LEA, AEA, and Infant Toddler Medicaid Programs have been posted on the [Medicaid page](#) of the Department’s website. FY16 rates are for service dates July 1, 2015 to June 30, 2016.

For further information, contact [Jim Donoghue](#) or 515.281.8505

Nutrition Programs and Indirect Costs

Numerous districts have asked questions about capturing indirect costs for the Nutrition Fund, so we've put together some guidance below. Districts are not required to capture indirect costs. Indirect cost recovery is a **federal** concept and does not apply to any non-federal source.

Direct costs include salaries and benefits of food service workers, cost of purchased food (not commodities), and supplies and materials (not federal equipment grant) for the nutrition program. Indirect costs include business office, payroll, human resources, utilities, custodial services trash, equipment repair, etc. When applying the indirect cost rate, the district must first identify allowable costs across all federal programs in a consistent manner. Criteria for this determination are necessary, reasonable, allocable, legal under state and local law, conform with federal law, regulation and grant terms, consistently treated as direct or indirect, determined in accordance with Generally Accepted Accounting Principles (GAAP), not included as a cost or matching contribution of any other grant (except where allowed by federal regulations), net of applicable credits, and adequately documented. **Allowable direct costs plus any indirect costs captured cannot exceed the amount of federal reimbursement the district has received.**

The restricted indirect cost rate is the maximum rate an LEA or AEA may apply to federal grant programs that allow indirect cost recovery, and require that federal funds are used to supplement, not supplant non-federal funds.

The unrestricted indirect cost rate is the maximum rate an LEA or AEA may apply to federal grant programs that allow indirect cost recovery and do not have the supplement, not supplant provision.

The LEA may use up to the unrestricted indirect cost rate found on the DE's [Indirect Cost Rate](#) webpage for nutrition programs. Applying the maximum unrestricted rate against the direct costs of the award will generate the maximum indirect costs that may be recovered from the award. Indirect cost recoveries are that portion of the grant funding used to support the indirect costs of the program. The maximum unrestricted rate calculated for a program year will be applied to expenditures from the award in that year. If the grant award contains costs that are excluded from the direct or indirect cost base, the direct costs of the award will be modified to reflect the elimination of these costs from inclusion in the indirect cost reimbursement calculation. The indirect cost recovery is calculated by multiplying direct cost base by the indirect cost rate.

Federal Expenditures (not to exceed federal reimbursement) / (1 + unrestricted rate) = Direct Cost Base
 Direct Cost Base x Indirect Cost Rate = Indirect Cost Recovery

Example:

District revenue for project 4552, School Breakfast Program	\$ 14,000
District revenue for project 4553, National School Lunch Program	<u>\$128,000</u>
Total federal revenues	\$142,000

District expenditures for salary and benefits	\$241,000
Supplies	\$ 12,000
Purchased food	<u>\$294,000</u>
Total expenditures	\$547,000

District's Unrestricted Indirect Cost Rate 11.34%

Federal expenditures (not to exceed federal reimbursement)	\$547,000 > maximum \$142,000
Federal Expenditures (not to exceed federal reimbursement) / (1 + unrestricted rate) = Direct Cost Base for project 4552	\$14,000/(1 + .1134) = \$12,574.10
Direct Cost Base x Indirect Cost Rate = Maximum Indirect Cost Recovery for project 4552	\$12,574.10 x .1134 = \$1,425.90
Federal Expenditures (not to exceed federal reimbursement) / (1 + unrestricted rate) = Direct Cost Base for project 4553	\$128,000/(1 + .1134) = \$114,963.18
Direct Cost Base x Indirect Cost Rate = Maximum Indirect Cost Recovery for project 4553	\$114,963.18 x .1134 = \$13,036.82

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Since functions 25XX and 26XX are used to compute the unrestricted indirect cost rates, these cannot be recorded as direct costs for any federal program, including the Nutrition Fund programs. If the district has been reporting these as direct costs in the nutrition fund, they need to be coded as expenditures in the General Fund and then recorded in the Nutrition Fund as indirect costs, not exceeding the maximum allowable amount.

Since these indirect costs are related to expenditures in another fund, the district will record this through interfund transfers rather than intrafund transfers. Following are entries to record the indirect costs captured for the school nutrition programs.

School Nutrition Fund:

Debit Function 6200, object 910, project 4552 or 4553

Credit cash (interfund accounts payable is transferred after 6-30)

General Fund

Debit Cash (interfund accounts receivable is cash transferred after 6-30)

Credit source 5261 in the General Fund (don't include project 4552 or 4553).

Contact [Denise Ragias](#) or 515.281.4741 or [Janice Evans](#) or 515.281.4740.

Department Special Education Billing: Timeline Update

Throughout the school year, districts enter students into the Tuition In Billing Program and submit bills to other districts. The guidance previously by the Department provided was to ensure from June 1 to June 15 all students who were tuitioned in to your district, and claims to be submitted to the state were entered into the program. Claims to be entered for state review and payment include Foster Care, Termination of Rights, Nonpublic, and High Cost claims. You should also enter claims for students who are educated in day programs, residential programs, and hospitals.

Students who are entered by other districts into the Tuition In Billing program as being a resident of your district, where they will be seeking payment from you for these services, will appear on your district's SES Home Page. Between June 15 and June 30, you were asked to verify the accuracy of the Tuition Out portion of the Home Page. If errors were noted, you were to contact the other district and work out any issue, with the overall goal being to ensure the correct district is being billed and that no students were overlooked and omitted. All students should now be entered and any necessary corrections and adjustments completed. If you have any remaining students that are not entered into the Tuition In Billing Program, please do so immediately.

As you finalize work on your Tuition In Billing Program, have entered all students, verified accuracy of all student information, uploaded your final comma delimited text file, and reviewed Screen 9 ensuring that this information is accurate, click the Certify button on Screen 9 then print or email the final bills.

Districts have from **July 1 to July 15** to submit their bills to other districts. All bills must be submitted by the resident district by July 15. The Department will begin processing Foster Care claims, Termination of Rights claims (also called District Court Placed), Nonpublic claims, and High Cost claims after **August 1**. It is critical that all claims be accurately entered prior to this date.

Throughout the Tuition In Billing Program (TIB@iowa.gov) and the SES (SES@iowa.gov) are places where you can enter and email questions. Your questions will be reviewed and answered as quickly as possible. Please make use of this tool.

It is our goal to have the SES, CAR, and Transportation reports all available to districts to enter data on the same date.

Nonpublic Transportation Report

Reimbursement requests must be collected twice per year by the districts. Below is the accounting for the various scenarios a district could encounter. Keep in mind all revenues will equal all expenditures for this project number.

Sample Accounting

Book a revenue and receivable at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	1	10	xxxx		51x	3221			141
Credit	8	10	xxxx		51x	3221		3221	

For the portion due parents, book an expenditure and payable at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	9	10	xxxx	27xx	51x	3221	516		
Credit	4	10	xxxx		51x	3221			421

For the portion due a private contractor, book an expenditure and payable at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	9	10	xxxx	27xx	51x	3221	515		
Credit	4	10	xxxx		51x	3221			421

For the portion that is due the district for costs incurred to transport nonpublic students, book an intrafund expenditure at the end of the fiscal year.

	Account_id	Fund	Facility	Func	Program	Project	Object	Source	Account
Debit	9	10	xxxx	27xx	51x	3221	951		
Credit	9	10	xxxx	27xx	000	0000	951		

Contact [Denise Ragias](#) or 515.281.4741 or [Janice Evans](#) or 515.281.4740.

Open Applications

FY15 Year End

We are all deep into year-end close out activities. Just a gentle reminder to please submit requests for payments in a timely way. We know there is much on your plate; however, we are mandated to pay FY15 expenses by the end of August. The only way we can accomplish this is to have you bill us for reimbursement. Please review any grants or contracts you have with the Department, complete any final reports, and process requests for payment in a timely way. We will be issuing final Title I, Title II, Title VI, nonpublic transportation, and Perkins Vocational Education payments within the month, assuming everything from your end gets submitted.

Additionally, remember that billing for Special Education between districts is to occur by **July 15, 2015**. If you haven't yet completed that billing, please do so ASAP.

Good luck in FY16 and please keep those comments and questions coming to [Jeff Berger](#) or 515.281.3968.

Federal Title IIA Teacher Quality Fund Reimbursement

Please submit your Title IIA requests for reimbursement by **July 15, 2015**. This will give the Department time to process them and get them paid on a regular schedule. For further information, contact [Isbelia Arzola](#) or 515.281.3954.

AEA Juvenile Home Claims

The Juvenile Home Claim application is open to AEAs for completion and certification by **August 1, 2015**. The application can be found on the [Portal](#). The instructions are posted on the web at [Budgets, Area Education Agencies](#). Please remember that this claim is for regular education students only. Out-of-state students and students served pursuant to an IEP would be billed to their district of residence. Do not include the average daily membership (ADM) of students for whom the AEA is paid tuition.

Contact [Denise Ragias](#) or 515.281.4741.

Whole-Grade Sharing Supplementary Weighting

The Reorganization Progress Report is now available on the [Portal](#) for districts that wish to qualify for supplementary weighting for whole-grade sharing and that have passed a resolution to study reorganization with partner districts. The application is due **August 1**.

If you have any questions, contact [Carla Schimelfenig](#) or 515.242.5612.

Regular Education Foster Care Claim

The Regular Education Foster Care Claim will be available soon for districts to certify. All individuals with access to the foster care claim application in the [Portal](#) will receive an email once the application is available. The claims are generated from the Fall 2014 and Spring 2015 Student Reporting in Iowa submissions. The only tasks required from a district are to verify the students and certify. Certification is required only if your district is eligible to receive a reimbursement. Because of the change from a 180-day school year, all calculations will be based on the number of days of school during the 2014-2015 school year for each school in your district. You will receive an email from Carla Schimelfenig once the application is available. Due date for certifying Regular Education Foster Care Claim is **August 1**.

If you have any questions, contact [Carla Schimelfenig](#) or 515.242.5612.

School Transportation

Just a reminder that school bus driver Department of Transportation (DOT) physicals must be performed by a certified medical examiner. The federal government has made this a requirement for anyone obtaining a DOT physical. The following link, [National Medical Examiners Registry](#), takes you to a map showing the location of all certified medical examiners within the state of Iowa and across the nation. Also, remember that all school bus driver authorizations must be updated and renewed by **August 15**.

If you have any questions, please contact [Max Christensen](#) or 515.281.4749.

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Facilities, Elections and Sales Tax Report

The “Facilities, Elections and Sales Tax” report can be accessed through the [Portal](#) during September and will be due **September 30**. This report has four parts that must be certified by the district: 1) Replacement Cost of Educational Facilities, 2) Voter-Approved PPEL, 3) Bond Issue Elections, and 4) SAVE/SILO Reporting. For the SAVE/SILO Reporting, legislation has required information about property tax relief through the use of sales tax in each district. Most of the financial information for sales tax will be pre-populated on the report under “Fund 33 Summary Information from the CAR.” The sales tax portion of the report requires the school district to update information about the revenue purpose statement, provide information how the district has reduced levies through sales tax, and miscellaneous information about whether the district had issued revenue bonds and reduced property tax through SAVE/SILO. For more information on this report, email [Gary Schwartz](#) or 515.281.4743.

School Financial Report Card Information

The Department is pleased to provide a public reporting site developed to make accessible a variety of district-level information. To access LEA Financial Report Card information, click [here](#) (remember, this is one of those pieces of information you are to be making sure your public can access).

For questions, contact [Jeff Berger](#) or 515.281.3968.

August Property Tax Receipts

August property tax receipts are not all related to the prior year and districts need to evaluate what should be accrued as taxes receivable and as FY15 revenues, and what should be FY16 revenues. Delinquent property taxes received in August are accrued to FY15. The current, mobile home (unless noted as delinquent), and Ag land taxes received in August are FY16 revenues.

If you have further questions, please contact [Janice Evans](#) or 515.281.4740.

School Board Officers

The Department sends financial communications to the CFO (SBO) and Additional Financial Officer contacts from the information provided in the School Board Officer Application. If you have a change in personnel, be sure to update your information on the [Portal](#).

Questions may be addressed to [Marcia Krieger](#) or 515.281.5293.

School Finance Resources

Superintendents and business managers new to a district or new to the state need to know how to access basic finance information. The finance team has created a web page with resource links that provide a good place to start the exploration of [Iowa school finance](#).

If you have further questions, please contact [Carla Schimelfenig](#) or 515.242.5612.

School Transportation

The Fall 2015 school bus inspection schedules have been posted to the Department’s website at the following link: [School Bus Inspection Schedules](#).

Local Auditor Access to Prior Year LEA Financial Information

“For auditors needing to access LEA payment confirmation data, go to: <https://www.edinfo.state.ia.us/login.asp>, then please click on the Auditor button and on the following screen enter your login information.”

After you click the “Auditor” button, enter FY15 in the “Login ID” and click “Submit”. You will see the “Payments to Department of Education Subrecipients” screen. Enter the district’s headquarter number or district name and hit the go button.

Upcoming Deadlines	
Last Day to Bill for Second Semester Special Education Tuition	7-15-15
Progress Report Toward Reorganization Due to DE/SBRC	8-3-15
Special Education Claims Due — Foster Care Claim, District Court Place, Nonpublic, High Cost	8-3-15
Juvenile Home Program Claim Due (AEAs only)	8-3-15